



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 21, 2013

Via E-mail

Michael Hill  
Chief Executive Officer  
StreamTrack, Inc.  
347 Chapala Street  
Santa Barbara, CA 93101

**Re: StreamTrack, Inc. (f/k/a/ Lux Digital Pictures, Inc.)  
Amendment No. 1 to Current Report on Form 8-K  
Filed December 21, 2012  
Response dated December 28, 2012  
Form 10-K for the Fiscal Year Ended August 31, 2012  
Filed December 14, 2012  
Form 10-Q for the Fiscal Quarter Ended November 30, 2012  
Filed January 14, 2013  
File No. 333-153502**

Dear Mr. Hill:

We issued comments to you on the above captioned filings on January 24, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by April 4, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Brandon Hill, Attorney-Advisor, at (202) 551-3268, or Larry Spigel, Assistant Director, at (202) 551-3810, if you have any questions.

Sincerely,

/s/ Kathleen Krebs, for  
Assistant Director  
Larry Spigel